

Sales and Use Tax Privacy Notice

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's sales and use tax laws (Revenue and Taxation Code sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6). We will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your seller's permit or use tax certificate. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies. We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission

- State of California government agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Dept. of Motor Vehicles, Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain [publication 58-A, *Inspecting and Correcting Your Records*](#). You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: www.boe.ca.gov (look under "Forms and Publications").

Who is responsible for maintaining my records?

The deputy director of the Sales and Use Tax Department, whom you may contact by calling 916-445-6464 or writing at the address shown.

Deputy Director, Sales and Use Tax Department MIC:43
450 N Street
Sacramento, CA 95814